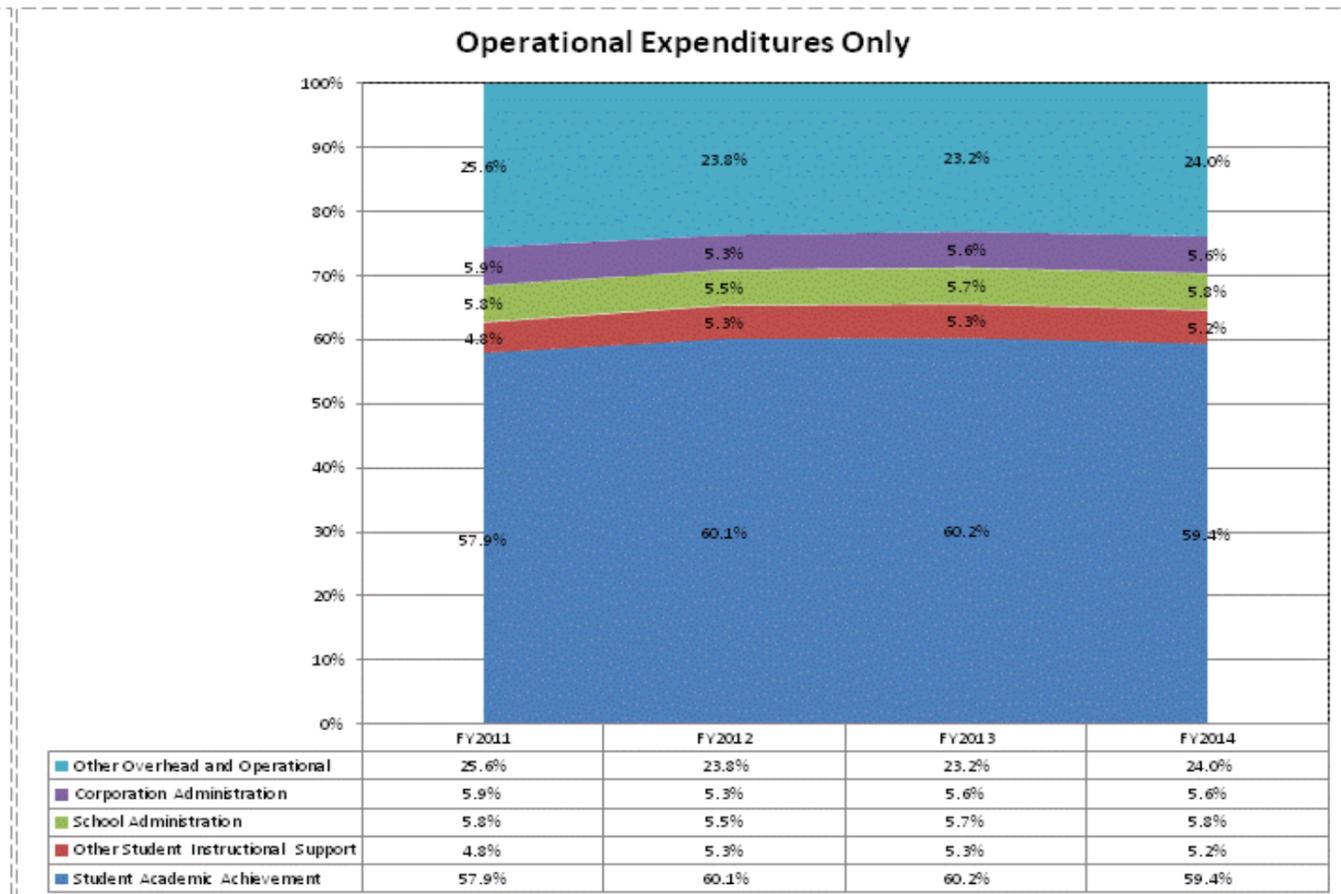
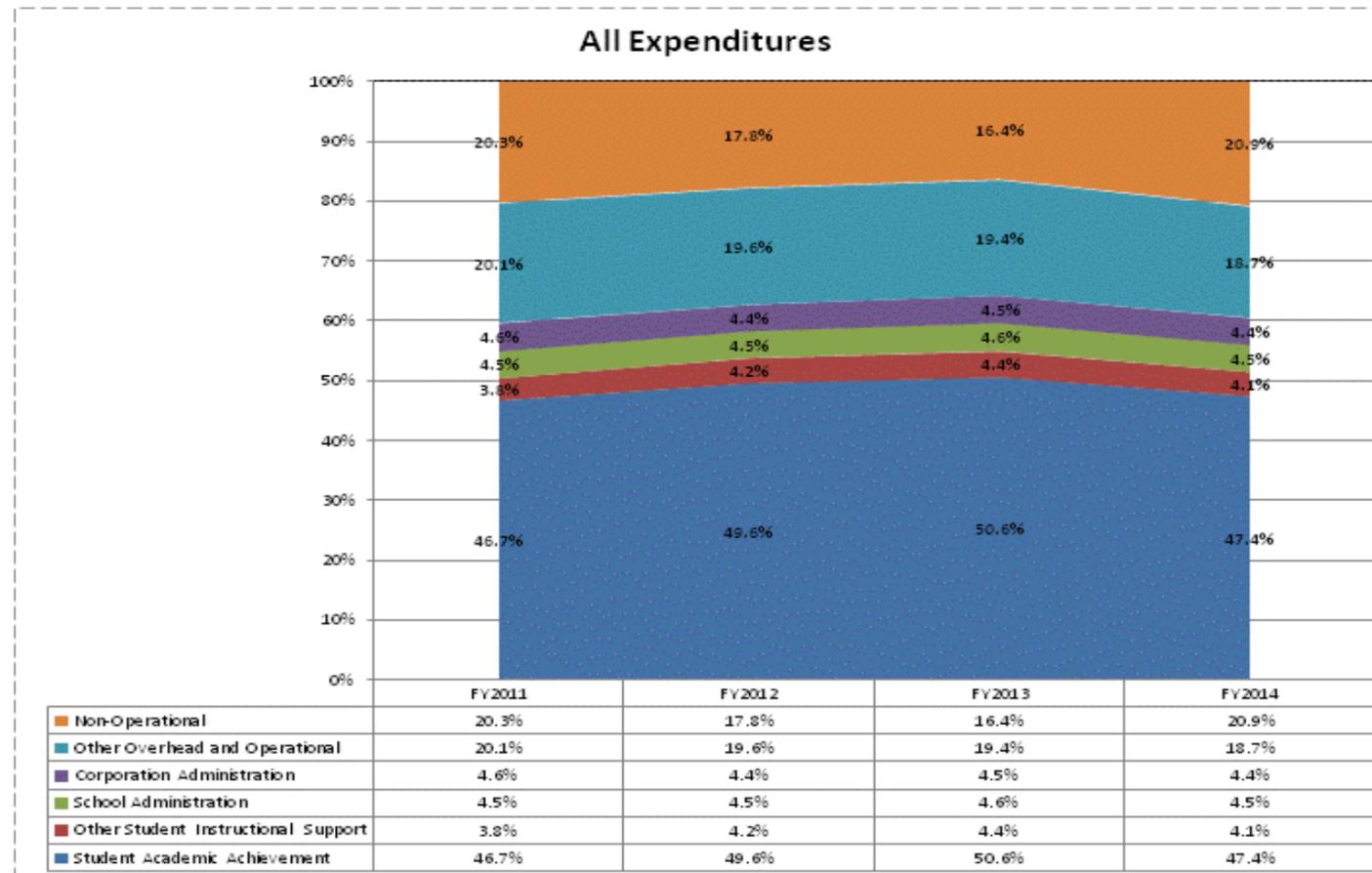


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Michigan City Area Schools (4925)**

Michigan City Area Schools (4925)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$37,340,895	51.9%	\$39,686,887	41.5%	\$38,853,615	50.6%	\$36,894,129	47.4%
Student Instructional Support	\$5,839,728	8.1%	\$7,298,439	7.6%	\$6,919,745	9.0%	\$6,698,148	8.6%
Overhead and Operational Nonoperational	\$16,414,098	22.8%	\$19,706,369	20.6%	\$18,419,630	24.0%	\$18,005,488	23.1%
Nonoperational	\$12,325,260	17.1%	\$28,835,254	30.2%	\$12,606,036	16.4%	\$16,241,392	20.9%
<b>Grand Total</b>	<b>\$71,919,981</b>		<b>\$95,526,949</b>		<b>\$76,799,025</b>		<b>\$77,839,158</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	60.0%	49.2%	59.6%	56.0%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Michigan City Area Schools (4925)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Academic Achievement</b>							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$328,338	\$297,349	\$86,844	N/A	-74%	-71%
11050 Regular Programs; Full Day Kindergarten	\$0	\$938,920	\$1,193,237	\$1,113,607	N/A	19%	-7%
11100 Regular Programs; Elementary	\$9,746,641	\$14,107,496	\$12,292,678	\$12,170,540	25%	-14%	-1%
11200 Regular Programs; Middle/Junior High	\$4,241,858	\$5,893,290	\$6,358,396	\$5,654,136	33%	-4%	-11%
11300 Regular Programs; High School	\$4,755,331	\$6,343,756	\$6,147,990	\$6,152,265	29%	-3%	0%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$160,291	\$137,681	\$760,161	\$559,346	249%	306%	-26%
11430 Vocational Education; Distributive Education	\$33,327	\$5,920	\$0	\$0	-100%	-100%	N/A
11440 Vocational Education; Health Occupations	\$62,547	\$88,663	\$106,486	\$115,351	84%	30%	8%
11450 Vocational Education; Consumer and Homemaking	\$63,198	\$88,491	\$86,028	\$93,346	48%	5%	9%
11460 Vocational Education; Occupational Home Economics	\$62,891	\$89,590	\$74,062	\$67,489	7%	-25%	-9%
11480 Vocational Education; Industrial Education A	\$456,216	\$661,944	\$603,757	\$597,124	31%	-10%	-1%
11590 Other Vocational Education Programs	\$713,535	\$689,238	\$697,836	\$745,219	4%	8%	7%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$5,000	\$0	\$0	\$0	-100%	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$1,535	\$15,047	N/A	N/A	> 500%
12110 Gifted And Talented; Gifted and Talented	\$30,299	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$43,814	\$49,473	\$56,345	N/A	29%	14%
12210 Mental Disabilities; Mild Mental Disabilities	\$929,206	\$969,678	\$1,059,559	\$921,217	-1%	-5%	-13%
12220 Mental Disabilities; Moderate Mental Disabilities	\$53,240	\$9,539	\$0	\$0	-100%	-100%	N/A
12310 Physical Impairment; Orthopedic Impairment	\$35,195	\$27,129	\$13,541	\$18,607	-47%	-31%	37%
12320 Physical Impairment; Multiple Disabilities	\$0	\$6,098	\$0	\$0	N/A	-100%	N/A
12330 Physical Impairment; Visual Impairment	\$15,056	\$21,822	\$110,701	\$97,544	> 500%	347%	-12%
12350 Physical Impairment; Homebound	\$6,849	\$2,571	\$1,865	\$1,677	-76%	-35%	-10%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$276,213	\$489,136	\$574,249	\$519,761	88%	6%	-9%
12520 Culturally Different; Compensatory	\$71,327	\$10,879	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$443,952	\$486,046	\$598,942	\$534,029	20%	10%	-11%
12710 Equal Opportunity At Risk	\$166,791	\$359,480	\$115,506	\$111,181	-33%	-69%	-4%
12810 Special Education Preschool	\$221,984	\$269,364	\$94,940	\$276,410	25%	3%	191%
12900 Other Special Programs	\$2,540,312	\$3,634,453	\$3,674,593	\$3,914,697	54%	8%	7%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$221,574	\$474,108	\$389,670	\$362,322	64%	-24%	-7%
13300 Adult/Continuing Education Programs; Occupational Programs	\$39,781	\$60,246	\$22,092	\$17,157	-57%	-72%	-22%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$3,221	\$0	\$0	\$0	-100%	N/A	N/A
14100 Summer School Programs; Elementary	\$52,392	\$92,201	\$110,942	\$58,345	11%	-37%	-47%
14200 Summer School Programs; Middle/Junior High School	\$101,116	\$53,350	\$402	\$18	-100%	-100%	-95%
14300 Summer School Programs; High School	\$90,752	\$90,828	\$159,518	\$78,038	-14%	-14%	-51%
16100 Remediation Testing	\$252,140	\$165,930	\$301,229	\$75,168	-70%	-55%	-75%
16200 Preventive Remediation	\$10,983	\$0	\$0	\$0	-100%	N/A	N/A
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$25,784	\$2,742	\$1,087	\$10,433	-60%	280%	> 500%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$598	\$0	N/A	N/A	-100%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$0	\$2,240	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$354,986	\$401,901	\$189,672	\$192,719	-46%	-52%	2%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$73,778	\$751,390	\$1,343,484	\$1,061,065	> 500%	41%	-21%
22130 Improvement of Instruction; Instructional Staff Training	\$74,958	\$193,426	\$28,343	\$25,635	-66%	-87%	-10%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$4,815	\$7,836	\$0	\$0	-100%	-100%	N/A
22210 Library/Media Services; Service Area Direction	\$1,879	\$1,204	\$0	\$0	-100%	-100%	N/A
22220 Library/Media Services; School Library	\$503,713	\$603,920	\$359,848	\$289,040	-43%	-52%	-20%
22230 Library/Media Services; Audiovisual	\$126,939	\$209,509	\$82,720	\$68,868	-46%	-67%	-17%
22240 Library/Media Services; Educational Television	\$362	\$0	\$0	\$0	-100%	N/A	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$7,751	\$0	\$0	\$0	-100%	N/A	N/A
22290 Library/Media Services; Other Educational Media Services	\$1,668	\$0	\$0	\$0	-100%	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$737,416	\$0	\$0	\$0	-100%	N/A	N/A

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Michigan City Area Schools (4925)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
22900 Other Support Service, Instructional Staff	\$0	\$303,330	\$81,302	\$157,961	N/A	-48%	94%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$589,256	\$564,585	\$844,690	\$658,011	12%	17%	-22%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$167,343	\$7,048	\$25,134	\$15,328	-91%	117%	-39%
26497 2007 Account Code - Teachers Retirement Fund	\$1,502,076	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$30,035,943</b>	<b>\$39,686,887</b>	<b>\$38,853,615</b>	<b>\$36,894,129</b>	<b>23%</b>	<b>-7%</b>	<b>-5%</b>
<b>Student Instructional Support</b>							
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21120 Attendance and Social Work Services; Attendance Services	\$31,546	\$54,661	\$140,485	\$137,711	337%	152%	-2%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$2,250	\$0	\$0	\$0	-100%	N/A	N/A
21210 Guidance Services; Service Area Direction	\$13,752	\$20,385	\$0	\$0	-100%	-100%	N/A
21220 Guidance Services; Counseling Services	\$1,241,183	\$1,815,978	\$1,511,251	\$1,515,646	22%	-17%	0%
21230 Guidance Services; Appraisal Services	\$0	\$1,103	\$0	\$0	N/A	-100%	N/A
21240 Guidance Services; Information Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21290 Guidance Services; Other Guidance Services	\$368	\$4,049	\$8,892	\$17,383	> 500%	329%	96%
21310 Health Services; Service Area Direction	\$0	\$450	\$0	\$0	N/A	-100%	N/A
21340 Health Services; Nurse Services	\$350,685	\$540,047	\$736,534	\$615,955	76%	14%	-16%
21390 Health Services; Other Health Services	\$517	\$0	\$455	\$575	11%	N/A	26%
21420 Psychological Testing	\$112,965	\$265,229	\$319,151	\$223,011	97%	-16%	-30%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$131,757	\$486,561	\$348,096	\$354,117	169%	-27%	2%
21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$0	\$55,098	\$6,489	N/A	N/A	-88%
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$0	\$280	\$0	N/A	N/A	-100%
21710 Physical Therapy Services; Service Area Direction	\$0	\$1,433	\$0	\$0	N/A	-100%	N/A
21810 Special Education Administration; Service Area Direction	\$158,398	\$361,203	\$237,773	\$306,051	93%	-15%	29%
21910 Other Support Services, Students; Service Area Direction	\$0	\$26,941	\$0	\$0	N/A	-100%	N/A
21990 Other Support Services, Students; Other Student Services	\$0	\$1,376	\$0	\$0	N/A	-100%	N/A
24100 Office of The Principal	\$2,519,076	\$3,717,691	\$2,683,818	\$2,464,115	-2%	-34%	-8%
24900 Other Support Services, School Administration	\$0	\$1,332	\$877,911	\$1,057,095	N/A	> 500%	20%
<b>Student Instructional Support Total</b>	<b>\$4,562,496</b>	<b>\$7,298,439</b>	<b>\$6,919,745</b>	<b>\$6,698,148</b>	<b>47%</b>	<b>-8%</b>	<b>-3%</b>
<b>Overhead and Operational</b>							
23120 Board of Education; Service Area Assistants	\$48,387	\$47,255	\$37,966	\$39,510	-18%	-16%	4%
23150 Board of Education; Legal Services	\$22,111	\$106,478	\$63,673	\$85,654	287%	-20%	35%
23160 Board of Education; Promotion Expenses	\$0	\$2,509	\$954	\$195	N/A	-92%	-80%
23190 Board of Education; Other Governing Body Services	\$16,084	\$17,577	\$5,704	\$6,974	-57%	-60%	22%
23210 Executive Administration; Office of The Superintendent	\$519,742	\$832,801	\$592,554	\$538,927	4%	-35%	-9%
23220 Executive Administration; Community Relations	\$40,845	\$59,160	\$103,329	\$102,130	150%	73%	-1%
23230 Executive Administration; Staff Relations and Negotiations	\$48,000	\$0	\$0	\$0	-100%	N/A	N/A
23290 Executive Administration; Other Executive Administration Services	\$27,664	\$25,769	\$126,872	\$143,785	420%	458%	13%
25110 Fiscal Services; Office of The Business Manager	\$232,908	\$582,085	\$536,948	\$469,142	101%	-19%	-13%
25150 Fiscal Services; Payroll Services	\$121,725	\$190,286	\$210,839	\$191,012	57%	0%	-9%
25160 Fiscal Services; Financial Accounting	\$35,375	\$91,097	\$99,331	\$114,838	225%	26%	16%
25170 Fiscal Services; Internal Auditing	\$540	\$0	\$0	\$0	-100%	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$58,746	\$32,589	\$3,941	\$1,263	-98%	-96%	-68%
25199 Other Fiscal Services; Other	\$5,703	\$3,033	\$11,789	\$8,617	51%	184%	-27%
25400 Planning, Research, Development and Evaluation	\$27,556	\$625	\$2,220	\$2,572	-91%	311%	16%
25750 Personnel Services; Health Services	\$0	\$1,492	\$297,866	\$282,214	N/A	> 500%	-5%
25850 Administrative Technology Services; Network Support	\$0	\$1,192,713	\$1,388,569	\$1,453,510	N/A	22%	5%
25940 Settlements	\$0	\$0	\$8,852	\$1,519	N/A	N/A	-83%
25990 Other Support Services, Central	\$275,353	\$35,770	\$741	\$149	-100%	-100%	-80%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$50,227	\$118,774	\$0	\$0	-100%	-100%	N/A

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Michigan City Area Schools (4925)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$6,053,622	\$7,574,559	\$6,220,376	\$6,206,205	3%	-18%	0%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$285,471	\$448,014	\$214,511	\$219,668	-23%	-51%	2%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$471,994	\$981,908	\$382,676	\$614,228	30%	-37%	61%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,216	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$51,690	\$48,141	\$21,336	\$27,369	-47%	-43%	28%
26600 Operation and Maintenance of Plant Services; Security Services	\$464	\$462	\$0	\$0	-100%	-100%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$338,879	\$281,770	\$469,660	\$481,398	42%	71%	2%
27010 Student Transportation; Service Area Direction	\$139,825	\$196,434	\$336,184	\$331,764	137%	69%	-1%
27100 Student Transportation; Vehicle Operation	\$1,249,573	\$1,895,951	\$2,179,479	\$2,041,688	63%	8%	-6%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$1,073,430	\$997,135	\$1,205,789	\$1,208,139	13%	21%	0%
27400 Student Transportation; Purchase of School Buses	\$372,862	\$461,050	\$357,215	\$0	-100%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$224,016	\$175,856	\$47,958	\$80,154	-64%	-54%	67%
27600 Student Transportation; Insurance on Pupils	\$11,398	\$8,917	\$0	\$0	-100%	-100%	N/A
27700 Student Transportation; Contracted Transportation Services	\$4,465	\$2,629	\$7,247	\$3,000	-33%	14%	-59%
27900 Student Transportation; Other Student Transportation Services	\$106,293	\$120,108	\$191,797	\$188,986	78%	57%	-1%
31100 Food Services Operations; Service Area Direction	\$143,095	\$296,376	\$373,596	\$343,662	140%	16%	-8%
31200 Food Services Operations; Food Preparation and Dispensing	\$685,650	\$860,452	\$927,432	\$938,920	37%	9%	1%
31300 Food Services Operations; Food Delivery	\$32,450	\$60,092	\$58,896	\$57,209	76%	-5%	-3%
31400 Food Services Operations; Food Purchases	\$1,520,606	\$1,696,643	\$1,615,543	\$1,603,773	5%	-5%	-1%
31900 Other Food Services	\$256,895	\$259,859	\$317,789	\$217,317	-15%	-16%	-32%
<b>Overhead and Operational Total</b>	<b>\$14,555,859</b>	<b>\$19,706,369</b>	<b>\$18,419,630</b>	<b>\$18,005,488</b>	<b>24%</b>	<b>-9%</b>	<b>-2%</b>
<b>Nonoperational</b>							
33100 Community Service Operations; Direction of Community Services	\$18,632	\$28,826	\$72,621	\$67,018	260%	132%	-8%
33200 Community Recreation	\$119,357	\$146,866	\$52,468	\$43,193	-64%	-71%	-18%
33300 Civic Services	\$1,648	\$0	\$6,462	\$500	-70%	N/A	-92%
33400 Athletic Coaches	\$383,040	\$494,841	\$487,864	\$477,754	25%	-3%	-2%
33500 Welfare Activities Services	\$0	\$0	\$98,129	\$43,073	N/A	N/A	-56%
33940 Child Care Services	\$596,881	\$882,331	\$840,277	\$766,318	28%	-13%	-9%
43000 Facilities Acquisition and Construction; Professional Services	\$55,377	\$147,287	\$195,510	\$82,625	49%	-44%	-58%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$1,219,513	\$13,644,768	\$743,941	\$3,810,381	212%	-72%	412%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$0	\$10,076	N/A	N/A	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,254,480	\$194,976	\$48,809	\$22,485	-98%	-88%	-54%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$36,416	\$72,317	\$344,372	\$87,369	140%	21%	-75%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,107,153	\$1,442,924	\$487,154	\$280,144	-75%	-81%	-42%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$170,296	\$210,208	\$15,757	\$3,136	-98%	-99%	-80%
51100 Debt Services; Principal on Debt; Bonds	\$380,000	\$585,000	\$465,000	\$495,000	30%	-15%	6%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$331,592	\$0	\$0	\$0	-100%	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$16,166	\$659,681	\$544,651	\$518,257	> 500%	-21%	-5%
52200 Debt Services; Interest on Debt; Temporary Loans	\$182,836	\$609,272	\$536,403	\$447,062	145%	-27%	-17%
52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$685,291	\$0	\$0	\$0	-100%	N/A	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$0	\$0	N/A	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,542,250	\$9,715,956	\$7,666,619	\$9,087,000	64%	-6%	19%
<b>Nonoperational Total</b>	<b>\$12,100,929</b>	<b>\$28,835,254</b>	<b>\$12,606,036</b>	<b>\$16,241,392</b>	<b>34%</b>	<b>-44%</b>	<b>29%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$817,836	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$2,712,376	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$309,441	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$6,796,618	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$28,483	\$0	\$0	\$0	N/A	N/A	N/A

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Michigan City Area Schools (4925)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Prorated By Fund Total	\$10,664,754	\$0	\$0	\$0	N/A	N/A	N/A